

## CONTENTS

Instructions

Change of Address (FR-800S)

Final Report (FR-800S1)

Sales and Use Tax Monthly Returns (FR-800M)

Mailing Labels

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# 2004

**Sales and Use Tax**  
**Monthly Returns Booklet**

# Monthly Sales and Use Tax Return

## FILING PERIOD AND DUE DATES

Your monthly return is due by the 20th of the month after the month being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return, even if you did not make any sales or no sales or use tax is due. Otherwise, you will receive a delinquency notice.

**NOTE:** If your monthly sales and use tax liability is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing requirement from monthly to annual.

## NAICS Business Activity Code

Please refer to FR-500, Combined Business Tax Registration Application for a list of codes. You may also visit our website – [www.cfo.dc.gov](http://www.cfo.dc.gov).

## FORMS

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer. You are responsible for filing and paying taxes on time whether or not you receive the forms. You may want to file your return and pay your tax liability electronically, see our website [www.cfo.dc.gov](http://www.cfo.dc.gov), then click on Taxpayer Service Center.



## PAYMENTS

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800A, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679. You can pay at any branch of the Wachovia Bank (formerly First Union Bank) in DC. You can also pay electronically, see our website [www.cfo.dc.gov](http://www.cfo.dc.gov) then click on Taxpayer Service Center.

## DISHONORED CHECKS

You will be charged \$65 for any dishonored check you send to us.

## EXEMPT AND NONTAXABLE SALES

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to semipublic institutions with a DC Certificate of Exemption (FR-551);
- Sales to purchasers who furnished you with a DC Certificate of Resale (FR-368);

- Sales delivered to purchasers outside DC; and
- Certain sales in DC by a Qualified High Technology Company (QHTC) and certain sales to a QHTC.

**NOTE:** Charitable organizations must collect and pay sales tax on taxable items only.

## TAX RATES

- The **5.75% rate** applies to:
  - Sales of tangible property delivered in DC;
  - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
  - Sales of newspapers and publications;
  - Sales of food or drinks sold through vending machines;
  - Sales of these services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production; fabrication or printing; repairs or alterations of tangible personal property; copying; photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; unless the service is performed by coin-operated equipment.
  - Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, “900,” “976,” “915,” and other “900” type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts or the toll telecommunication tax;
  - Admissions to certain public events, for more details, see publication FR-379, *General Information: Sales and Use Taxes* (see [www.cfo.dc.gov](http://www.cfo.dc.gov));
  - Sales of local telephone service, gas, oil and electricity for commercial use; and
  - Sales of solid fuel or steam.
- The **9% rate** applies to sales of alcoholic beverages sold for consumption off the premises.
- The **10% rate** applies to:
  - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops, and other similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint.
  - Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
  - Sales of alcoholic beverages sold for consumption on the premises; and
  - Sales of prepaid telephone calling cards.
- The **12% rate** applies to charges for parking, storing, or keeping motor vehicles or trailers.

- The **14.5% rate** applies to charges for rooms, lodgings, or accommodations furnished to transients.

## RULES FOR REPORTING SALES AND USE TAXES

You must charge and collect tax on the actual selling price. Report cash, credit or charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sale. Do not deduct refunds you issued for previously reported sales, see Overpayment of Sales or Use Tax. Also, do not deduct amounts for sales of property that was later repossessed.

You may deduct uncollectable balances on accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period that you collect them. Expenses incurred in collecting bad debts are not deductible. (See Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW # 520S, Washington DC 20001-2714.)

## CRIMINAL PENALTIES

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act, and –

- you fail to file the return or report timely, upon conviction, you will be fined not more than \$1,000 or imprisoned for not more than six months, or both, for each failure or neglect; or
- you willfully fail to file the return or report timely, upon conviction, you be fined not more than \$5,000 or imprisoned for not more than one year, or both.
- you willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay over a tax; you are subject to other penalties (see DC Code §47 – 4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other penalties provided in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed if not paid to DC.

## PENALTY AND INTEREST CHARGES

OTR will charge:

- a penalty of 5 percent per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not

paid. It may not exceed an amount equal to 25 percent of the tax due.

- a 20 percent penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- interest of 10 percent per year, compounded daily on a late payment.

## USE TAX REPORTING

You must report the cost of all personal property and taxable services which you used or consumed in DC for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

## OVERPAYMENT OF SALES OR USE TAX

You cannot claim credit for an overpayment of sales or use tax from a prior FR-800M. To claim this overpayment credit you must file a Claim for Refund of Sales and Use Tax (Form FR-331). If you need more information, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit [www.cfo.dc.gov](http://www.cfo.dc.gov).

## USE TAX

**Line 1: Taxable at 5.75%:** In Column B enter the Taxable amount of all items or services used by you in DC for the month being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.0575** and enter the result on Line 1C.

**Line 2: Taxable at 9%:** In Column B enter the Taxable amount of alcoholic beverages used by you in DC for the month being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.09** and enter the result on Line 2C.

**Line 3: Taxable at 10%:** In Column B enter the Taxable amount of all food and drink used or consumed in DC, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the month being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.10** and enter the result on Line 3C.

**Line 4: Total use tax:** Add Lines 1C, 2C and 3C and enter the result on Line 4C.

## SALES TAX

**Line 5: Taxable at 5.75%.** In Column B enter the amount of all sales taxed at 5.75% for the month being reported. Multiply the amount by **.0575** and enter the result on Line 5C.

**Line 6: Taxable at 9%.** In Column B enter the amount of all sales taxed at 9% for the month being reported. Multiply the amount by **.09** and enter the result on Line 6C.

**Line 7: Taxable at 10%.** In Column B enter the amount of all sales taxed at 10% for the month being reported. Multiply the amount by **.10** and enter the result on Line 7C.

**Line 8: Taxable at 12%.** In Column B enter the amount of all sales taxed at 12% for the month being reported. Multiply the amount by **.12** and enter the result on Line 8C.

**Line 9: Taxable at 14.5%.** In Column B enter the amount of all sales taxed at 14.5% for the month being reported. Multiply the amount by **.145** and enter the result on Line 9C.

**Line 10, Column B.** Add all entries on Lines 5B through 9B and enter as the Total taxable sales.

**Line 10, Column C.** Add all entries on Lines 5C through 9C and enter as the Total sales tax.

**Line 11, Column B.** Enter your Total exempt sales for the sales month being reported, including eligible sales during the sales tax holiday and sales by QHTCs.

**Line 12, Column B.** Add Lines 10B and 11B and enter the result as the Total sales.

**Line 12, Column C.** Add Lines 4C (total use tax) and 10C (total sales tax) and enter the result. This is your Tax due.

**Lines 13 and 14, Column C.** Enter penalty and/or interest due, see explanations above.

**Line 15, Column C.** Add Lines 12C, 13C and 14C and enter the result. This is the Total amount due.



Government of the  
District of Columbia

**FR-800S**  
Sales and Use Tax

## CHANGE OF ADDRESS/CONTACT

If you have moved or if you have changed your contact person, please complete this form and mail it to  
Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470.

|                                    |                             |               |
|------------------------------------|-----------------------------|---------------|
| FEIN<br><input type="text"/>       | SSN<br><input type="text"/> | BUSINESS NAME |
| PREVIOUS MAILING ADDRESS           | NEW MAILING ADDRESS         |               |
| PREVIOUS BUSINESS ADDRESS          | NEW BUSINESS ADDRESS        |               |
| PERSON TO CONTACT AND PHONE NUMBER | DATE MOVED                  |               |

For all other changes, call Customer Service Administration (202) 727-4829.



Government of the  
District of Columbia

**FR-800S1**  
Sales and Use Tax

## FINAL REPORT

**Complete this form if business is sold, closed or discontinued. Submit your certificate of registration with the Final Report.**

FEIN

SSN

Business name and address:

Mail to: **Office of Tax and Revenue**  
**PO Box 470**  
**Washington DC 20044-0470**

If business was sold, state purchaser's name, address and  
date of sale:

Name \_\_\_\_\_

Address \_\_\_\_\_

Date of Sale \_\_\_\_\_

If business has been closed or discontinued:

Date closed or discontinued \_\_\_\_\_

Reason \_\_\_\_\_

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

NAME AND TITLE

PHONE NUMBER

2004

# FR-800M Sales and Use Tax Monthly Return



|   |   |                   |
|---|---|-------------------|
| Federal Employer Identification Number<br><div></div> | Period Ending (MM/DD/YYYY)<br><div></div> | OFFICIAL USE ONLY |
|---|---|-------------------|

|  |  |  |
|--|--|--|
| Business Name<br><div></div>   | Social Security Number (SSN)<br><div></div>  | Fill in if this is an AMENDED return<br><input type="checkbox"/> |
| Mailing address line 1 <small>Fill in if this is your first return or if your address changed from your last return</small><br><div></div> | Account identification number<br><div></div> |  |
| Mailing address line 2<br><div></div>  | NAICS code<br><div></div>                    |  |
| City<br><div></div>  | State<br><div></div>                         |  |
| Zip code<br><div></div>  | Due date<br><div></div>                      |  |

**File a return even if no sales were made or no sales or use tax is due.**

| Column A description                            | 1B | Column B — Taxable amount | Tax Rate                                 | 1C | Column C — Tax due — multiply column B by tax rate, enter here |
|---|----|---------------------------|--|----|--|
| 1. Use Taxable at 5.75%                         | \$ |                           | X .0575                                  |    | \$   |
| 2. Use Taxable at 9%                            | \$ |                           | X .09                                    |    | \$   |
| 3. Use Taxable at 10%                           | \$ |                           | X .10                                    |    | \$   |
| 4. Total use tax (Add Lines 1C, 2C and 3C.....) |    |                           |  |    | \$   |
| 5. Sales Taxable at 5.75%                       | \$ |                           | X .0575                                  |    | \$   |
| 6. Sales Taxable at 9%                          | \$ |                           | X .09                                    |    | \$   |
| 7. Sales Taxable at 10%                         | \$ |                           | X .10                                    |    | \$   |
| 8. Sales Taxable at 12%                         | \$ |                           | X .12                                    |    | \$   |
| 9. Sales Taxable at 14.5%                       | \$ |                           | X .145                                   |    | \$   |
| 10. Total taxable sales (Add Lines 5B–9B)       | \$ |                           | 10. Total sales tax (Add Lines 5C–9C)    |    | \$   |
| 11. Total exempt sales this month               | \$ |                           | 11C                                      |    |  |
| 12. Total sales (Add Lines 10B and 11B)         | \$ |                           | 12. Tax due (Total of Lines 4C and 10C)  |    | \$   |
|   |    |                           | 13. Penalty                              |    | \$   |
|   |    |                           | 14. Interest                             |    | \$   |
|   |    |                           | 15. Total amount due (Add Lines 12C–14C) |    | \$   |

PLEASE  
SIGN  
HERE

Under penalties of law, I declare that this return, to the best of my knowledge, is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

PAID  
PREPARER  
ONLY

|   |       |      |
|---|-------|------|
| Taxpayer's signature                          | Title | Date |
| Preparer's signature (if other than taxpayer) |       | Date |
| Firm name                                     |       |      |
| Firm address                                  |       |      |

Telephone Number of Person to Contact

Paid Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800M" and tax period on your payment.  
Mail return and payment to: Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

[illegible]

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Office of Tax and Revenue  
PO Box 679  
Washington, DC 20044-0679

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities related to the business. It emphasizes the need for transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It includes a detailed description of the experimental design and the procedures followed during the study.

3. The third part of the document presents the results of the study, including a comparison of the different methods used and a discussion of the findings. It highlights the strengths and limitations of each approach and provides recommendations for future research.

4. The fourth part of the document concludes the study by summarizing the key findings and providing a final assessment of the overall results. It also includes a list of references and a bibliography of the sources used in the research.

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1. **Introduction**  
 2. **Background**  
 3. **Methodology**  
 4. **Results**  
 5. **Discussion**  
 6. **Conclusion**  
 7. **References**  
 8. **Appendix**  
 9. **Figure 1**  
 10. **Figure 2**  
 11. **Figure 3**  
 12. **Figure 4**  
 13. **Figure 5**  
 14. **Figure 6**  
 15. **Figure 7**  
 16. **Figure 8**  
 17. **Figure 9**  
 18. **Figure 10**  
 19. **Figure 11**  
 20. **Figure 12**  
 21. **Figure 13**  
 22. **Figure 14**  
 23. **Figure 15**  
 24. **Figure 16**  
 25. **Figure 17**  
 26. **Figure 18**  
 27. **Figure 19**  
 28. **Figure 20**  
 29. **Figure 21**  
 30. **Figure 22**  
 31. **Figure 23**  
 32. **Figure 24**  
 33. **Figure 25**  
 34. **Figure 26**  
 35. **Figure 27**  
 36. **Figure 28**  
 37. **Figure 29**  
 38. **Figure 30**  
 39. **Figure 31**  
 40. **Figure 32**  
 41. **Figure 33**  
 42. **Figure 34**  
 43. **Figure 35**  
 44. **Figure 36**  
 45. **Figure 37**  
 46. **Figure 38**  
 47. **Figure 39**  
 48. **Figure 40**  
 49. **Figure 41**  
 50. **Figure 42**  
 51. **Figure 43**  
 52. **Figure 44**  
 53. **Figure 45**  
 54. **Figure 46**  
 55. **Figure 47**  
 56. **Figure 48**  
 57. **Figure 49**  
 58. **Figure 50**  
 59. **Figure 51**  
 60. **Figure 52**  
 61. **Figure 53**  
 62. **Figure 54**  
 63. **Figure 55**  
 64. **Figure 56**  
 65. **Figure 57**  
 66. **Figure 58**  
 67. **Figure 59**  
 68. **Figure 60**  
 69. **Figure 61**  
 70. **Figure 62**  
 71. **Figure 63**  
 72. **Figure 64**  
 73. **Figure 65**  
 74. **Figure 66**  
 75. **Figure 67**  
 76. **Figure 68**  
 77. **Figure 69**  
 78. **Figure 70**  
 79. **Figure 71**  
 80. **Figure 72**  
 81. **Figure 73**  
 82. **Figure 74**  
 83. **Figure 75**  
 84. **Figure 76**  
 85. **Figure 77**  
 86. **Figure 78**  
 87. **Figure 79**  
 88. **Figure 80**  
 89. **Figure 81**  
 90. **Figure 82**  
 91. **Figure 83**  
 92. **Figure 84**  
 93. **Figure 85**  
 94. **Figure 86**  
 95. **Figure 87**  
 96. **Figure 88**  
 97. **Figure 89**  
 98. **Figure 90**  
 99. **Figure 91**  
 100. **Figure 92**  
 101. **Figure 93**  
 102. **Figure 94**  
 103. **Figure 95**  
 104. **Figure 96**  
 105. **Figure 97**  
 106. **Figure 98**  
 107. **Figure 99**  
 108. **Figure 100**  
 109. **Figure 101**  
 110. **Figure 102**  
 111. **Figure 103**  
 112. **Figure 104**  
 113. **Figure 105**  
 114. **Figure 106**  
 115. **Figure 107**  
 116. **Figure 108**  
 117. **Figure 109**  
 118. **Figure 110**  
 119. **Figure 111**  
 120. **Figure 112**  
 121. **Figure 113**  
 122. **Figure 114**  
 123. **Figure 115**  
 124. **Figure 116**  
 125. **Figure 117**  
 126. **Figure 118**  
 127. **Figure 119**  
 128. **Figure 120**  
 129. **Figure 121**  
 130. **Figure 122**  
 131. **Figure 123**  
 132. **Figure 124**  
 133. **Figure 125**  
 134. **Figure 126**  
 135. **Figure 127**  
 136. **Figure 128**  
 137. **Figure 129**  
 138. **Figure 130**  
 139. **Figure 131**  
 140. **Figure 132**  
 141. **Figure 133**  
 142. **Figure 134**  
 143. **Figure 135**  
 144. **Figure 136**  
 145. **Figure 137**  
 146. **Figure 138**  
 147. **Figure 139**  
 148. **Figure 140**  
 149. **Figure 141**  
 150. **Figure 142**  
 151. **Figure 143**  
 152. **Figure 144**  
 153. **Figure 145**  
 154. **Figure 146**  
 155. **Figure 147**  
 156. **Figure 148**  
 157. **Figure 149**  
 158. **Figure 150**  
 159. **Figure 151**  
 160. **Figure 152**  
 161. **Figure 153**  
 162. **Figure 154**  
 163. **Figure 155**  
 164. **Figure 156**  
 165. **Figure 157**  
 166. **Figure 158**  
 167. **Figure 159**  
 168. **Figure 160**  
 169. **Figure 161**  
 170. **Figure 162**  
 171. **Figure 163**  
 172. **Figure 164**  
 173. **Figure 165**  
 174. **Figure 166**  
 175. **Figure 167**  
 176. **Figure 168**  
 177. **Figure 169**  
 178. **Figure 170**  
 179. **Figure 171**  
 180. **Figure 172**  
 181. **Figure 173**  
 182. **Figure 174**  
 183. **Figure 175**  
 184. **Figure 176**  
 185. **Figure 177**  
 186. **Figure 178**  
 187. **Figure 179**  
 188. **Figure 180**  
 189. **Figure 181**  
 190. **Figure 182**  
 191. **Figure 183**  
 192. **Figure 184**  
 193. **Figure 185**  
 194. **Figure 186**  
 195. **Figure 187**  
 196. **Figure 188**  
 197. **Figure 189**  
 198. **Figure 190**  
 199. **Figure 191**  
 200. **Figure 192**  
 201. **Figure 193**  
 202. **Figure 194**  
 203. **Figure 195**  
 204. **Figure 196**  
 205. **Figure 197**  
 206. **Figure 198**  
 207. **Figure 199**  
 208. **Figure 200**  
 209. **Figure 201**  
 210. **Figure 202**  
 211. **Figure 203**  
 212. **Figure 204**  
 213. **Figure 205**  
 214. **Figure 206**  
 215. **Figure 207**  
 216. **Figure 208**  
 217. **Figure 209**

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**Figure 1**

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1. *Introduction*  
 2. *Background*  
 3. *Methodology*  
 4. *Results*  
 5. *Discussion*  
 6. *Conclusion*  
 7. *References*  
 8. *Appendix*  
 9. *Index*  
 10. *Table of Contents*  
 11. *Abstract*  
 12. *Summary*  
 13. *Key Words*  
 14. *Keywords*  
 15. *Subject Headings*  
 16. *Subject Headings*  
 17. *Subject Headings*  
 18. *Subject Headings*  
 19. *Subject Headings*  
 20. *Subject Headings*  
 21. *Subject Headings*  
 22. *Subject Headings*  
 23. *Subject Headings*  
 24. *Subject Headings*  
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一、二、三、四、五、六、七、八、九、十、十一、十二、十三、十四、十五、十六、十七、十八、十九、二十、二十一、二十二、二十三、二十四、二十五、二十六、二十七、二十八、二十九、三十、三十一、三十二、三十三、三十四、三十五、三十六、三十七、三十八、三十九、四十、四十一、四十二、四十三、四十四、四十五、四十六、四十七、四十八、四十九、五十、五十一、五十二、五十三、五十四、五十五、五十六、五十七、五十八、五十九、六十、六十一、六十二、六十三、六十四、六十五、六十六、六十七、六十八、六十九、七十、七十一、七十二、七十三、七十四、七十五、七十六、七十七、七十八、七十九、八十、八十一、八十二、八十三、八十四、八十五、八十六、八十七、八十八、八十九、九十、九十一、九十二、九十三、九十四、九十五、九十六、九十七、九十八、九十九、一百。

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